

Tax systems of EU countries and agreements to avoid double taxation

Abstract

This thesis discusses double taxation avoidance agreements in the context of the European Union. It compares contents of selected bilateral double taxation avoidance agreements signed between the Czech Republic and five other European Union countries with the OECD model agreement. Aim of the thesis is to find out how the reservations of individual countries to the OECD model agreement are incorporated into their content. At the same time aim is to verify the influence of the European Union on the wording of those agreements.

The first part discusses the tax theory and application of methods for elimination of double taxation in practice. The second part examines the harmonization of tax legislation in the EU and its influence of the European Court of Justice on the double taxation avoidance agreements. The third section describes the types of model agreements used by European countries, their development and reservations of individual countries to the OECD model treaty. The last section analyzes chosen agreements in the context of the OECD model treaty.